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State of Illinois  
Property Tax Appeal Board

**Appeal  
Information  
for Illinois  
Taxpayers**

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## **Welcome Cook County property taxpayers!**

The Property Tax Appeal Board (PTAB) extends a warm welcome to the property taxpayers of Cook County who for the first time have the opportunity to appeal property tax assessments to this agency. The Board and its staff will make every effort to treat each taxpayer with fairness and courtesy while giving your appeal careful consideration.

### **To all Illinois property taxpayers:**

The Property Tax Appeal Board is an independent State agency that hears appeals from boards of review and the Cook County Board of Appeals regarding the valuation of assessed property. The PTAB has five members appointed by the Governor with the advice and consent of the Senate.

Please read this brochure carefully for it outlines the appeal process. If you have any questions, feel free to contact our staff who will make every effort to assist you.

If your property is located in Cook County, we encourage you to file your appeal and all related documentation with our office in Des Plaines. It is located at:

**Property Tax Appeal Board  
Suburban North Office Facility  
9511 West Harrison Street, Suite 171  
Des Plaines, IL 60016**

**Telephone (847) 294-4360  
TDD (847) 294-4371**

Office Hours: Monday through Friday 8:30 AM to 5:00 PM

If your property is located outside of Cook County, we encourage you to file your appeal and all related documentation with the Springfield office:

**Property Tax Appeal Board  
William G. Stratton Office Building, Room 402  
401 South Spring  
Springfield, IL 62706**

**Telephone (217) 782-6076  
TDD (217) 785-4427**

Office Hours: Monday through Friday 8:30 AM to 5:00 PM

Both offices are open to the public during business hours. Our enthusiastic and knowledgeable staff is available to assist you during those times.

# Questions frequently asked by property taxpayers



## Why are my taxes so high?

Your tax bill depends on two factors: (1) the assessment of your property and (2) the amount of money your local taxing districts need to operate during the upcoming year. The assessment of your property is set by county assessing officials. If you live in Cook County, it is the County Assessor. If you live in any other county, it is a township assessor or the supervisor of assessments.

**Note:** The PTAB can only revise your assessment. It has no jurisdiction over the tax rate, the amount of a tax bill, or the exemption of property from taxation.



## What can I do if I think my assessment is unfair?

In Cook County, you can file a complaint with the County Assessor or the County Board of Appeals. You should check with these offices for the dates for filing assessment complaints each year. If you file an appeal with the board of appeals, be sure to appear at your scheduled hearing.

Taxpayers who live in counties other than Cook County can appeal to their county board of review. Check with the board of review for filing deadlines each year.

An appeal can be taken to the PTAB **only** if the taxpayer filed a complaint with the board of review or board of appeals. Petitions for appeal before the PTAB must be filed within **30 days** of the postmark date of written notice of the board of review or board of appeals' decision, or the postmark date of the written notice of the application of final, adopted township multipliers by the board of review or board of appeals.



## Who can appeal?

**Only** an owner of property or taxpayer dissatisfied with the decision of the board of review or board of appeals or a taxing body which has a tax revenue interest in the decision may file an appeal with the Property Tax Appeal Board.







## **How do I file my appeal forms with the PTAB?**

You may file your forms:

- by mail with the PTAB's offices in Springfield or Des Plaines (they will be considered as filed on the date postmarked)  
or
- by personal delivery during business hours.

**Petitions or any other type of information or evidence sent by a fax machine will NOT be accepted.**



## **Is payment of my property taxes delayed by an appeal to the PTAB?**

No. If you choose to appeal your board of review or board of appeals' decision, the taxes still come due. It is likely the matter will not be decided by the PTAB until after the taxes are to be paid. By statute, if the PTAB renders a decision in your favor, the taxes overpaid must be refunded.



## **How are decisions issued?**

There are two ways the PTAB renders a decision in your appeal:

- **On the record** — A decision is based upon the written evidence submitted by you and the board of review or board of appeals. No hearing is required. A decision is issued after review of all the evidence and may be issued within a shorter period of time than a hearing of an appeal.
- **Informal hearing** — A decision is based upon the written evidence submitted by you and the board of review or board of appeals as well as testimony presented at an informal hearing. The decision is issued after review of the evidence and testimony at the proceeding. This type of appeal may require a longer period of time before a decision can be rendered.



## **Who can appear at a PTAB hearing?**

The parties who may appear at a hearing before the PTAB are:

- the owner of property or the taxpayer of the property and/or their attorney,

- witnesses accompanying the owner or taxpayer who will testify in the case, and
- local assessing officials representing the board of review or board of appeals and any witnesses.
- taxing bodies and its witnesses.

Hearings are open to the public.

## Grounds for Appeal

There are several grounds for appeal. You may argue one or more of the following:

- **Recent Sale or Comparable Sales** — You must show that you are a recent purchaser and you paid less than the fair cash value indicated for the property as established by local assessing officials. You must supply copies of the RESPA (or settlement statement, a recent appraisal, or the real estate transfer declaration. Comparable sales data shown on property record cards or property characteristic printouts can also be included. Examples of the required data follow in the next category of this brochure.
- **Equity/Uniformity** — You must show that comparable or similar properties in your neighborhood have lower assessments than your property. Submit at least **three** comparable properties from your immediate neighborhood with **all** relevant data including copies of property record cards or property characteristic printouts.
- **Recent Construction** — You must show the actual costs included in the construction. Supply proper evidence of the price paid for the land as well as the recent construction costs of the building(s) including all labor and contractor costs.
- **Contention of Law** — A legal brief must be submitted detailing the contention of law you are raising.



### What is a comparable property?

A property submitted as a comparable should be of:

- Similar location, such as the same subdivision or neighborhood, and
- Similar size/age, such as 1800 square feet of living area; 10,000 square feet of land area; 4 years old; etc., and
- Similar construction type/quality, such as two-story, brick, frame, aluminum siding, etc., and
- Similar construction style, such as ranch, split-

level, two-story, etc.



## Where do I find my property index number (PIN)?

Every parcel of land has a property/permanent index number (PIN). You must know this number. It can be found on your property tax bill or on a notice of proposed assessment or assessment change, if one has been received.

## The Appeal Process Before the PTAB

- Appeals must be filed on the prescribed form within 30 days of the postmark date of the board of review or board of appeals' decision. Appeal forms sent to the PTAB by mail will be considered as filed on the date postmarked.
- A separate petition must be completed for each parcel of land appealed including the property's **PIN** and *must* be signed by the owner or taxpayer or their attorney.
- Appeal forms must be filed in **triplicate** (3) with original signatures. All written or documentary evidence must be submitted in **duplicate** (2) with the appeal petition. If the contesting party is unable to submit evidence with the appeal petition, a written request for an extension of time must be attached to the appeal petition.
- Appeal forms **must** include all relevant data including: the facts upon which the appeal is based, the assessments of the subject property made by local assessing officials and your requested assessment, the mailing address for the taxpayer or his/her attorney, and if a contention of law is raised, a legal brief. Each taxpayer has the burden of proving his/her case. **Without this information, your appeal will be dismissed.**
- Upon receipt of a completed appeal petition, the PTAB will assign a docket number to the appeal and notify you and the board of review or board of appeals.
- The board of review or board of appeals is then given 30 days to submit written evidence supporting the property's assessment or to request an extension of time to submit evidence.

## Definitions

*Real Property* - the land itself with all things contained



therein and improvements thereon, including buildings and structures.

*Fair Cash Value* - the amount for which a property can be sold in the due course of business and trade, not under duress, between a willing buyer and a willing seller.

*Assessed Value* - one-third of the fair cash value of a property, except in Cook County, which classifies property for assessment purposes and is discussed later in the brochure.



## What if I lose before the PTAB?

Final decisions of the PTAB are reviewable in the courts under the Administrative Review Law (735 ILCS 5/3-101, *et seq.*) and 35 ILCS 200/16-195.

## Other Information

By statute, PTAB decisions are based on equity and the weight of the evidence.

Appeals before the PTAB are *de novo*, meaning they are considered as if the board of review or board of appeals had never heard or decided your assessment appeal. The PTAB will consider only the evidence, exhibits, and briefs submitted by the parties to the appeal.

A taxpayer or taxing body is required to provide a court reporter at a hearing if a change of \$100,000 or more of assessed valuation is sought before the PTAB.

## Property Classifications in Cook County

In Illinois, at the present time, only Cook County uses a classification system for assessing real estate. The percentages represent a portion of market value:

16%    Residential property of 6 units or less

22%    Vacant land

33%    Residential property of 7 units or more

36%    Industrial

38%    Commercial

## Checklist for PTAB Petitions:

- Has the prescribed form been used?
- Is there **one** petition for **each** parcel being appealed?
- Is the property identified by PIN?
- Are the petition forms filed in **triplicate** (3 copies)?
- Is the evidence filed in **duplicate** (2 copies)?
- Is the original signature of contesting party or attorney on each petition?
- Has the petition been filed with the PTAB within 30 days of the postmark date or personal service of the board of review or board of appeals' decision?
- Is a copy of the board of review or board of appeals' decision attached?
- Is a photograph of the property being appealed attached?
- Is the factual basis of the objection(s) to the board of review or board of appeals' decision stated and if a contention of law is raised, is a legal brief attached?
- Are the return address and telephone number of the taxpayer or attorney listed?
- Has all of the assessment information for the property been disclosed on the appeal form?:
  - Assessor's: Land, Improvements, and Total Assessment
  - Board of Review or Board of Appeals: Land, Improvements, and Total Assessment
  - Your request: Land, Improvements, and Total Assessment



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